

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 15834
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On January 29, 2001, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](taxpayer), proposing additional income tax, penalty and interest for the years 1997 and 1998, in the total amount of \$674.

On January 31, 2001, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer has not requested an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

[Redacted] In the taxpayer's protest letter dated January 31, 2001, he stated in pertinent part:

In response to your letter, [Redacted] my 1995, 1996 1997 and 1998 returns as per my request. The agent I have been dealing with advised me to write you a response. She said it should not take very long to resolve my problem. . . .

[Redacted]The Commission's Tax Policy Specialist (specialist) sent the taxpayer a letter dated February 26, 2002 requesting the taxpayer advise the specialist on the status of his [Redacted] audit.

On March 1, 2002, a request was made [Redacted] by the specialist for a copy of the taxpayer's audit work papers.

On March 11, 2002, the taxpayer contacted the specialist by telephone and said the [Redacted]. [Redacted]In a letter dated April 30, 2002, the [Redacted] audit work papers were not retrievable at that time. However, [Redacted] copies of the taxpayer's Appeals Closing

Record Form 5403 and the related transaction documents for 1997 and 1998. The documents showed the appeal was dismissed and two exemptions and Earned Income Credit were disallowed. In addition, the taxpayer's filing status was changed to single.

Based on the additional information [Redacted] has not changed the results of its audit of the taxpayer.

Idaho Code § 63-3002 states:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

The taxpayer has not provided the Commission with a contrary result to the [Redacted] original redetermination; therefore, the Commission must uphold the deficiency as asserted.

WHEREFORE, Notice of Deficiency Determination dated January 29, 2001 is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that taxpayer pay the following tax, penalty,  
and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$312	\$16	\$112	\$440
1998	\$229	\$11	\$63	<u>\$303</u>
			TOTAL DUE	<u>\$743</u>

Interest is calculated through December 31, 2001.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]  
[Redacted]

Receipt No. [Redacted]